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September 8, 2000

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Ms. Magalie Roman Salas, Secretary
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Re: Ultra-Wideband
EP Docket 98-153

Dear Ms. Salas:

I am a partner in a large, regional CPA firm which provides professional services throughout the Southeast. I am writing in response to the FCC's Notice of Proposed Rule Making for Ultra Wideband.

The promise and potential of ultra-wideband cannot be overstated. As band spectrum becomes increasingly difficult to obtain, ultra-wideband offers one of the best solutions to solving this issue which will continue to become more critical. All of our clients depend upon telecommunications to successfully conduct their operations.

The adoption of ultra-wideband could very well help create an entirely new industry as its myriad of applications is exploited throughout the economy. I urge the FCC to quickly make a decision subject to reasonable regulations.

Sincerely,



R. Frederick Decosimo, CPA
For the firm

RFD/wm

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